Revd. II-57—100,000—25-5-53.

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Rev (1953 48) Department.

Ms SERIES.

G.O. No. 1562

Dated 2-7-48

[Despatch Abstract.]

Tax- The Madras Entertainment Tax - (Amendment) - Act - Lower rates of Tax - Extension to Tournaments -Sports - Boards proposals Negatived.

Back Papers.

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Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue Department
Subject

Tax - Madras Entertainment Tax-(Amendment)-Act 1947-Coimbatore-Foot-Ball-tournament collection of tax-concession in tax unlike-dramas and music performances - proposal.

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Madras. Ref: U.8751/48-1 Dated 6.5.48.

From

Khan Sahib Mohamad Sultan Mohideen Hussain, B.A.,
Additional Joint Secretary, Board of Revenue,
Madras.

W.R.S. Sathianathan Esq., I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

READ: From the Secretary, the Coimbatore Foot Ball Association letter dated 2.2.48.
From the Deputy Commissioner (S) L.Dis. 441/48-d/11.4.48.

Reference:

Under the second proviso to section 4(1) of the Madras Entertainment Tax Act as amended by Madras Act XXVII of 1947, concessional rates of commercial tax have been fixed in the case of dramatic and music performances, Indian dances and exhibitions of works of art, manufacturers, agricultural ~~prots~~ products or other articles or any other exhibitions specified by the Provincial Government by a general or special order. In the case of a foot-ball tournament held by the Coimbatore foot-ball Association, Entertainment tax was collected at the higher rates specified in Section 4(1) of the Act. The Association while submitting a revision petition to the Board against the orders of the Commercial Tax-Officer has stated that unlike dramas and dances, the annual foot-ball tournaments conducted by it have been of much educative value to the students and others in furthering their sportsmanship activities and has asked that a lower rate of commercial tax than that levied for dramas, dances and musical performances may be charged for their foot-ball tournaments. The Board has examined this question and considers that a sports tournment tends to create a healthy mind and a healthy body and is a thing that should be encouraged. It accordingly strongly recommends that the concessional rates of tax allowed in the 2nd Proviso to section 4(1) of the Act for musical performances, dances etc. may be extended to sports tournaments such as foot-ball, hockey, tennis, cricket etc. as well and the Act suitably amended. In this connection, the Board also invites the attention of the Government to their order No. 937 press dated 24-4-1948 directing the levy of concessional rates for performances by circus troupes.

Sd/-x x x x x
for Additional Joint Secretary.

To
The Secretary to Government,
Revenue Department,
Madras.

Government of Madras
Abstract

Tax- The Madras Entertainment Tax - (Amendment) Act - Lower Rates of Tax - Extension to Tournaments, Sports - Boards proposals - Negatived.
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